

Instructions for Form Sev. G-1s

Reporting company name/address

Self-explanatory.

Reporting company number

Producer code number assigned by the Louisiana Office of Conservation or number assigned by the Department of Revenue, Severance Tax Division, to taxpayers who are not producers.

Revenue Account Number

This is your 10-digit Louisiana Tax Number for Corporation Income and Franchise taxes, Sales tax, Withholding tax, or Oilfield Site Restoration fee. If you are not registered for any of these taxes, please write or call the Department of Revenue for a registration application, Form R-16018.

Report submitted during month of

Month in which return is actually submitted.

Parish name

Self-explanatory.

Parish code

Code assigned by the Louisiana Office of Conservation.

Taxable period

Period for which tax is due. Volumes and taxes for more than one taxable period are to be reported separately.

Tax rate code

Code assigned by the Department of Revenue to designate applicable tax rate per MCF by category. (See Tax Rate Codes at right.)

Net taxable MCF

Total taxable MCF by parish, taxable period, and applicable tax rate as shown on Form G-1d (R-9036-L).

Amount due

Total amount remitted by parish, taxable period, and applicable tax rate as shown on Form G-1d. Penalty and/or interest due and included in remittance are entered in this column under Tax Rate Code 6.

Summary section

Recap, by tax rate, of totals (MCF and amounts). To be completed on last sheet of parish summary, Form G-1s, (R-9037-L) only.

Grand total

Total taxable MCF and money submitted with return.

Special Instructions

1. In any case where a taxpayer’s average monthly tax liability for the preceding calendar year equals or exceeds \$100,000, payment must be made by one of the following methods:
- a. By electronic funds transfer to be received by the Department of Revenue on or before the last day of the month following the month to which the tax is applicable. A separate transfer must be made for each return.

b. By delivery of the tax return and full payment in investible funds of the amount shown on the return, in person, or by courier to the Department of Revenue on or before the last day of the month following the month to which the tax is applicable. Such payment must be received before the end of the business day.
2. In any case where a taxpayer’s average monthly tax liability for the preceding calendar year equals or exceeds \$20,000 and is less than \$100,000, payment must be made by one of the following methods:
- a. By electronic funds transfer to be received by the Department of Revenue on or before the fifteenth day of the second month following the month to which the tax is applicable. A separate transfer must be made for each return.

b. By delivery of the tax return and full payment in investible funds of the amount shown on the return, in person, or by courier to the Department of Revenue on or before the fifteenth day of the second month following the month to which the tax is applicable. Such payment must be received before the end of the business day.
3. A taxpayer not complying with the provisions of Louisiana Revised Statute 47:1519 will be considered delinquent and will be subject to penalties and interest as provided in R.S. 47:1601 and 1602.

Tax Rate Codes

Taxable gas category	Tax rate per MCF	Tax rate code
Full rate – capable gas	7/99 to 6/00 7/00 to 6/01 7/01 to 6/02 7/02 to 6/03 7/03 to 6/04	1 7.8¢ 9.7¢ 19.9¢ 12.2¢ 17.1¢
Incapable rate – oil well gas (applicable to gas from an oil well that has been certified as incapable by the Department of Revenue)	3¢	2
Incapable rate – gas well gas (applicable to gas from a gas well that has been certified as incapable by the Department of Revenue)	1.3¢	3
Penalty and interest		6
Approved contracts at less than 52¢ per MCF	7¢	7

Produced Water Injection
Incentive Tax Rate Code Legend-Approved Projects Only

Taxable gas category	Tax rate per MCF	Tax rate code
Produced water-Full rate- 7/99 to 6/00 7/00 to 6/01 7/01 to 6/02 7/02 to 6/03 7/03 to 6/04	6.2¢ 7.8¢ 15.9¢ 9.8¢ 13.7¢	1P
Produced water-Incapable rate-Oil well gas. See Tax Rate 2 for qualifications.	2.4¢	2P
Produced water-Incapable rate-Gas well gas. See Tax Rate 3 for qualifications.	1.04¢	3P